

IN THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1 - 5 (Canceled)

Claim 6 (Currently Amended): A manufacturing method of a semiconductor device incorporating a passive element, comprising:

a redistribution board forming step of forming a redistribution board incorporating the passive element on a base board;

a base board separating step of separating the base board from the redistribution board; and

a semiconductor element mounting step of mounting at least one semiconductor element on the redistribution board via electrode pads formed on a surface of the redistribution board; and

~~a redistribution board mounting step of mounting the redistribution board on a package board via electrode pads formed on an other surface of the redistribution board .~~

Claim 7 - 20 (Canceled)

Add claims 21 - 27 have been added as follows:

Claim 21 (Added): The manufacturing method of the semiconductor device as claimed in claim 6, wherein the step of forming the redistribution board includes the step of forming the redistribution board incorporating a passive element on the base board.

Claim 22 (Added): The manufacturing method of the semiconductor device as claimed in claim 6, further comprising a redistribution board mounting step of mounting the redistribution board on a package board via electrode pads formed on an other surface of the redistribution board.

Claim 23 (Added): The manufacturing method of the semiconductor device as claimed in claim 6, wherein the base board is made of a silicon wafer, a plurality of the redistribution boards are integrally formed on said silicon wafer, and the redistribution boards are individualized after the base board removing step.

Claim 24 (Added): The manufacturing method of the semiconductor device as claimed in claim 6, wherein:

the base board is made of a sapphire board including a thin organic film formed on a surface where the redistribution board is formed; and

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the base board separating step includes a step of irradiating a laser beam to the thin organic film via the sapphire board and vaporizing the thin organic film.

Claim 25 (Added): The manufacturing method of the semiconductor device as claimed in claim 6, wherein:

the base board is made of silicon; and

the base board separating step includes a step of removing the silicon by using etching.

Claim 26 (Added): The manufacturing method of the semiconductor device as claimed in claim 25, wherein the base board separating step includes the step of removing the silicon by using etching and grinding together.

Claim 27 (Added): The manufacturing method of the semiconductor device as claimed in claim 6, wherein:

the base board is made of copper or copper alloy; and

the base board separating step includes a step of etching the base board.